

up expenditure incurred (whether or not paid); the month when the active trade or business began (or was acquired); and the number of months (not less than 60) over which the expenditures are to be amortized. A revised statement to include any start-up expenditures not included in the taxpayer's original election statement may be filed with a return filed after the return that contained the election.

(d) *Effective date.* This section applies to elections filed on or after the date final regulations are published in the **Federal Register**.

Michael P. Dolan,

Deputy Commissioner of Internal Revenue.

[FR Doc. 98-598 Filed 1-12-98; 8:45 am]

BILLING CODE 4830-01-U

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[KY-96-9801b; FRL-5946-9]

Approval and Promulgation of Implementation Plans; Commonwealth of Kentucky

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule.

SUMMARY: The EPA proposes to approve the source-specific State implementation plan (SIP) revision submitted by the Commonwealth of Kentucky for the Reynolds Metals Company to change emission limits. In the final rules section of this **Federal Register**, the EPA is approving the State's SIP revision as a direct final rule without prior proposal because the Agency views this as a noncontroversial revision amendment and anticipates no adverse comments. A detailed rationale for the approval is set forth in the direct final rule. If no adverse comments are received in response to this proposed rule, no further activity is contemplated in relation to this proposed rule. If EPA receives adverse comments, the direct final rule will be withdrawn and all public comments received will be addressed in a subsequent final rule based on this proposed rule. The EPA will not institute a second comment period on this document. Any parties interested in commenting on this document should do so at this time.

DATES: To be considered, comments must be received by February 12, 1998.

ADDRESSES: Written comments on this action should be addressed to Joey LeVasseur at the Environmental Protection Agency, Region 4, Air

Planning Branch, 61 Forsyth Street, SW., Atlanta, Georgia 30303. Copies of documents relative to this action are available for public inspection during normal business hours at the following locations. The interested persons wanting to examine these documents should make an appointment with the appropriate office at least 24 hours before the visiting day. Reference file KY-96-9801. The Region 4 office may have additional background documents not available at the other locations.

Air and Radiation Docket and Information Center (Air Docket 6102), U.S. Environmental Protection Agency, 401 M Street, SW., Washington, DC 20460.

Environmental Protection Agency, Region 4, Air Planning Branch, 61 Forsyth Street, SW., Atlanta, Georgia 30303.

FOR FURTHER INFORMATION CONTACT: Joey LeVasseur at 404/562-9035.

SUPPLEMENTARY INFORMATION: For additional information see the direct final rule which is published in the rules section of this **Federal Register**.

Dated: October 29, 1997.

A. Stanley Meiburg,

Acting Regional Administrator, Region IV.

[FR Doc. 98-771 Filed 1-12-98; 8:45 am]

BILLING CODE 6560-50-F

ENVIRONMENTAL PROTECTION AGENCY

40 CFR Part 52

[FRL-5949-2]

Notice of Public Hearing—Proposed Finding of Significant Contribution and Proposed Rulemaking for Certain States in the Ozone Transport Assessment Group Region for Purposes of Reducing Regional Transport of Ozone

AGENCY: Environmental Protection Agency (EPA).

ACTION: Proposed rule; announcement of public hearing.

SUMMARY: The EPA is announcing the public hearing on the Agency's October 10, 1997, proposed rule (62 FR 60317, November 7, 1997) to reduce the transport of nitrogen oxide (NO_x) emissions in 22 States and the District of Columbia. All of the affected jurisdictions participated in the Ozone Transport Assessment Group (OTAG). The EPA proposes to find that the transport of NO_x from the 23 jurisdictions significantly contributes to nonattainment of the ozone national ambient air quality standards (NAAQS),

or interferes with maintenance of the NAAQS, in downwind States. The EPA has proposed a level of NO_x emissions for the 23 jurisdictions that will reduce the transport of this chemical, an ozone precursor. In accordance with the Clean Air Act, information and comments gathered from this two-day public hearing will be considered in the final decision-making process and entered into the official record.

DATES: The public hearing on the proposed rule will be held on February 3 and 4, 1998, beginning at 9 a.m. each day.

ADDRESSES: The public hearing will be held at the Washington Plaza Hotel, 10 Thomas Circle, N.W., Washington, D.C. (McPherson Square Metro stop), telephone number (800) 424-1140. Documents relevant to this matter are available for inspection at the Air and Radiation Docket and Information Center (6101), Attention: Docket No. A-96-56, U.S. Environmental Protection Agency, 401 M Street S.W., room M-1500, Washington, DC 20460, telephone (202) 260-7548, between 8 a.m. and 4 p.m., Monday through Friday, excluding legal holidays. A reasonable fee may be charged for copying.

SUPPLEMENTARY INFORMATION: Persons planning to present oral testimony at the hearing should notify JoAnn Allman, Office of Air Quality Planning and Standards, Air Quality Strategies and Standards Division, MD-15, Research Triangle Park, NC 27711, telephone (919) 541-1815 no later than January 27, 1998. Oral testimony will be limited to 5 minutes each. Any member of the public may file a written statement before, during, or within 30 days after the hearing. Written statements (duplicate copies preferred) should be submitted to the docket at the above address. A hearing schedule including a list of speakers will be posted on EPA's OTAG webpage at <http://www.epa.gov/ttn/oarpg/otagsip.html> prior to the hearing.

Following the hearing, a verbatim transcript of the hearing and written statements will be made available for copying during normal working hours at the Air and Radiation Docket Information Center at the above address.

The Agency does not plan to schedule any additional hearings on the proposed rule.

FOR FURTHER INFORMATION CONTACT: General questions concerning today's announcement should be addressed to Kimber Smith Scavo, Office of Air Quality Planning and Standards, Air Quality Strategies and Standards Division, MD-15, Research Triangle